

SENATE No. 2053

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act establishing a tax credit for individuals paying for home health care and hospice.

PETITION OF:

NAME:

Patrick M. O'Connor

DISTRICT/ADDRESS:

First Plymouth and Norfolk

SENATE No. 2053

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 2053) of Patrick M. O'Connor for legislation to establish a tax credit for individuals paying for home health care and hospice. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1908 OF 2023-2024.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act establishing a tax credit for individuals paying for home health care and hospice.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 (1) A taxpayer who pays for direct home health services from a home care provider
2 licensed with the Massachusetts Department of Public Health, or the Center for Medicare and
3 Medicaid Services or certified with the Massachusetts Department of Occupational Safety, for
4 the care of an elderly parent or in-law 60 years of age or older who resides in the commonwealth
5 shall be allowed a deduction of \$5000.

6 (2) A taxpayer who pays for his own home health care services from a home health care
7 provider licensed with the Massachusetts Department of Public Health, or the Center for
8 Medicare and Medicaid Services or certified with the Massachusetts Department of Occupational
9 Safety shall be allowed a deduction of \$5000.

10 (3) A taxpayer who pays for direct home hospice services for themselves or another from
11 a home health care provider licensed with the Massachusetts Department of Public Health, or the
12 Center for Medicare and Medicaid Services or certified with the Massachusetts Department of
13 Occupational Safety shall be allowed a deduction of \$5000.